

Pre-populated Automated Collection Information Statement (PCIS) Privacy Impact Assessment

PIA Approval Date - Oct. 17, 2006

Requested Operational Date - Sept. 1, 2006

PCIS System Overview

To pre-populate financial data on a Collection Information Statement (CIS). Collection personnel traditionally secure the information from external sources including Credit Bureau, ChoicePoint, and Kelley Blue Book; and internal sources including IDRS, CFOL and Master File. Each source is accessed separately and is used to verify taxpayer data and to identify potential assets and/or locate the taxpayer. This system accesses those data bases to build a financial profile and automatically populates the CIS with the data. The system pre-populates the National and Local standards that are used in the financial analysis. It includes automated calculations of income and expense items.

System of Records Numbers

- 26.001 Acquired Property
- 26.006 Courtesy Investigations – Form2209
- 26.008 Employee Delinquency
- 26.009 Lien Files
- 26.012 Offer in Compromise
- 26.013 Trust Fund Recovery Penalty
- 26.014 Record 21 – Seizure and Sale
- 26.016 Returns Compliance Programs
- 26.019 Taxpayer Delinquent Account
- 26.020 Tax Delinquency Investigations
- 42.001 Examination Administrative File
- 42.021 Compliance Programs and Projects Files
- 44.001 Appeals Case Files
- 44.003 Appeals Centralized Data System

Data in the System

1. Describe the information (data elements and fields) available in the system in the following categories:

- **Taxpayer:** Information secured from 3rd party sources including assets and value of assets (real property, vehicles, boats, airplanes, judgments, liens, suits, aliases, addresses, possible neighbors or relatives) and credit information (status of credit cards, loans, mortgages, employment and address history, credit history). Income and expenses of the taxpayer including filing status and number of dependents. Information is stored by SSN.
- **Employee:** The SSN and last name of the employee is stored for audit trail purposes as the login goes through the IDRS authentication process. Additionally the employee will be asked to enter their SEID.
- **Audit Trail Information:** An audit trail log is available for review of accesses to the Credit Bureau and Choicepoint and the access to individual TIN's data from masterfile and IDRS.

2. Describe/identify which data elements are obtained from files, databases, individuals, or any other sources.

- **IRS:** Integrated Data Retrieval System (IDRS, Individual and Business Master File (IMF, BMF) and Corporate Files On-Line (CFOL) is used to determine filing status, dependents, income, levy sources, assets, and various other financial transactions recorded on tax and information returns.
- **Taxpayer:** If contact is made, a financial interview is conducted and all information secured from 3rd parties is verified by the taxpayer and other financial information to supplement or complete the CIS is secured directly from the taxpayer.
- **Employee:** The employee's SSN, name, and SEID
- **Other Federal Agencies:** see F.
- **State and Local Agencies:** see F.
- **Other third parties:**
 - Credit Bureau records – revolving credit (credit cards), installment credit (general loans) and mortgage credit, credit history, address and employment information.
 - Choicepoint – Assets and locator information (e.g., address, telephone number, aliases, liens, judgment, and suits) obtained from state or local records including State Motor Vehicles, Natural Resources, Federal, State, and Local courthouse property records. Kelley Blue Book – Static values located in Choicepoint to assign values to vehicles identified from motor vehicles records.

3. Is each data item required for the business purpose of the system?

Yes, each data element is required by the system. The data is currently accessed separately, by manually, populating paper financial statements or documented in the electronic (ICS) case file. This system automatically populates most of the (PCIS) financial statement with minimal manual population needed.

4. How will each data item be verified for accuracy, timeliness, and completeness?

Information is currently verified in accordance with the IRM and includes interviewing the taxpayer (or representative), IDRS, bank records and other financial records that may be secured from the taxpayer, or through summons, courthouse records, and contacting creditors. The information pre-populated on the PCIS financial statement will continue to be verified in the same manner.

5. Is there another source for the data? Explain how that source is or is not used.

There are other sources for the data but currently IRS's contracts for batch processing are Choicepoint and DMS for Credit Bureau information. This system (PCIS) continues to use those same sources.

6. Generally, how will data be retrieved by the user?

The most of the PCIS data is systemically batch processed when the case is assigned to the user. The data elements will be populated to the PCIS financial template to the extent information was available in the various data bases. The user will access the PCIS system using their IDRS login process and can amend, edit, add, and delete the financial profile. A user may input a request for data but it will pass through the batch process.

Batch requested full credit report TIN will be screened against master file to ensure an assessed balance due module is present as required by law. A bypass of systemic batch processing for a full Credit report will follow the user BOD requirements. For SBSE this requires managerial approval in

PCIS and the user will send the proof of the assessed balance due module e.g. prompt assessment, to the Collection Automation Coordinator (CAC).

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?

This will be a batch process that will systemically request the information by TIN, name and address and pre-populate the CIS. Each user must login to Desktop Integration with their IDRS logon information and SEID.

Access to the Data

8. Who will have access to the data in the system (Users, Managers, System Administrators, Developers, Others)?

Users (ICS, ACS, AIQ, CARE, CSCO, OIC) and their Managers, System Administrators, Super user (internal data administrator), developers; and TIGTA, Appeals, Counsel, TAS and their managers who sometimes get involved in these cases.

9. How is access to the data by a user determined and by whom?

Users are all under Position Descriptions that include their duties and responsibilities, one of which is the gathering and analysis of financial data. The IRM governs the discharge of the duties.

Passwords are required to access the data. The user must complete a 5081 and their manager must approve it.

10. Do other IRS systems provide, receive, or share data in the system? If YES, list the system(s) and describe which data is shared.

Yes. Data is received from IDRS and Master file via the use of the Legacy Access Provider (LAP) system. Commands are passed through the LAP server in the evening for batch processing. LAP commands are passed in real time for some users utilizing their IDRS logon and passwords as authentication and for real time master file/IDRS communications.

11. Have the IRS systems described in Item 10 received an approved Security Certification and Privacy Impact Assessment?

Yes

12. Will other agencies provide, receive, or share data in any form with this system?

No

Administrative Controls of Data

13. What are the procedures for eliminating the data at the end of the retention period?

Data will be systemically purged from the system in accordance with the Record Retention Schedule (IRM 1.15.35). The paper record (printed CIS) is maintained in the case file which is retained in accordance with the Record Retention Schedule (IRM 1.15.28).

14. Will this system use technology in a new way? If "YES" describe.

Yes. The data which is normally received on paper printouts will be stored electronically in a financial profile in PCIS. The user after verification will be able to associate loans to properties, change information, add information and delete information as necessary. When this is completed the data will pre-populate the financial statement.

15. Will this system be used to identify or locate individuals or groups?

Yes. Taxpayers and their assets must be identified and located in order to complete a collection investigation in adherence to the Mission of the Service.

16. Will this system provide the capability to monitor individuals or groups?

No

17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently?

No

18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?

Yes. The requirements for collecting, verifying, and using financial data are not changed by this system. The IRM dictates the use of the information. This system is only for pre-populating what was done manually.

19. If the system is Web-based, does it use persistent cookies or other tracking devices to identify Web visitors?

No cookies. A token is created upon the logon to Desktop Integration which stores the users current IDRS logon information so that calls to internal systems like IDRS and Master file via LAP can be made in real time when needed.

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